

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Katsuhiko ITO et al.

Allowed: August 21, 2007

Application No.: 10/660,577

Confirmation No.: 5276

Filed: September 12, 2003

Art Unit: 2167

For: LUBRICATING SYSTEM FOR  
INTERNAL COMBUSTION ENGINE

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Examiner: C. H. Kim

**COMMENTS ON STATEMENT OF REASONS**  
**FOR ALLOWANCE UNDER 37 CFR §1.104(E)**

MS Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Applicants have received the Examiner's Statement of Reasons for Allowance with the August 21, 2007 Notice of Allowance and Allowability regarding the above-identified application.

Entry of the Statement into the record should not be construed as any agreement with or acquiescence in the reasoning stated by the Examiner. Each of the claims stands on its own merits and is patentable because of the combination it recites and not because of the presence or absence of any one particular element.

The Examiner's Statement was not prepared by Applicants and only contains the Examiner's possible positions in one or more reasons for allowability. Thus, any interpretation

with respect to the Examiner's Statement of Reasons for Allowance should not be imputed to the Applicants.

Dated: November 14, 2007

Respectfully submitted,

By 

James M. Slattery

Registration No.: 28,380

*for* #43368

BIRCH, STEWART, KOLASCH & BIRCH, LLP

8110 Gatehouse Road

Suite 100 East

P.O. Box 747

Falls Church, Virginia 22040-0747

(703) 205-8000

Attorney for Applicants